Declaration, Power of Attorney and Petition

WE (I) the undersigned inventor(s), hereby declare(s) that:

My residence, post office address and citizenship are as stated below next to my name,

We (I) believe that we are (I am) the original, first and joint (sole) inventor(s) of the subject matter which is claimed and for which a patent is sought on the invention entitled

FINNED TUBE FOR HEAT EXCHANGERS, HEAT EXCHANGER, APPARATUS FOR FABRICATING HEAT EXCHANGER FINNED TUBE AND PROCESS FOR FABRICATING HEAT EXCHANGER FINNED TUBE

the specification	of which										
	is attached hereto.										
	was filed on as										
	Application	on Serial No.			***************************************		•				
	and amen	nded on			•						
was filed as PCT international application											
	Number PCT/JP03/15701										
	on Decer	on December 9, 2003									
	and was a	amended under,	PCT Article 1	9							
	on		(if a	pplicable).							
We (I) hereb				inderstand the corred to above.	ntents of the abo	ove-identifi	ed spe	ecifica	tion		
We (I) acknown as defined in Section 1.				n known to be magulations.	aterial to the pate	ntability o	f this a	applica	ation		
for patent or inv	entor's cer n the Unite stent or inv	rtificate, or §36 ed States, listed ventor's certific	55(a) of any F d below and h ate, or PCT In	5 U.S.C. §119(a)- PCT International ave also identificaternational application(s)	application whi ed below, by che	ich designacking the	ated a box, a	t least ny for	one		
Application	No.	C	Country	Day/	Month/Year		Pric Clai	-			
Pat. 2002-357466			Japan	10	0/12/2002		Yes		No		
							Yes		No		
		<u>-</u>						_			

We (I) hereby claim the benefit unde application(s) listed below.	er Title 35, United Sta	ates Code, §119(e) of any United States provisional			
60/440,373		January 16, 2003			
(Application Number)		January 16, 2003 (Filing Date)			
(Application Number)		(Filing Date)			
PCT International application designating the claims of this application is not disclos provided by the first paragraph of 35 U.S.	the United States, listed sed in the prior United C. §112, I acknowledge which became available	United States application(s), or under §365(c) of any ed below and, insofar as the subject matter of each of States or PCT International application in the manner ethe duty to disclose information which is material to be between the filing date of the prior application and			
Application Serial No.	Filing Date	Status (pending, patented, abandoned)			
as our (my) attorneys, with full powers of business in the Patent Office connected that application be sent to	Customer Nur 22850 substitution and revoc	nber			
	Customer Nur 22850				
on information and belief are believed to be willful false statements and the like so ma	be true; and further that ade are punishable by t	with knowledge are true and that all statements made these statements were made with the knowledge that the or imprisonment, or both, under Section 1001 of the ements may jeopardize the validity of the application			
Isao WATANABE NAME OF FIRST OR SOLE INVENTOR		esidence: Oyama-shi, Japan			
	. —				
Isav. Watanabe		Citizen of:			
Signature of Inventor	N	failing Address: c/o SHOWA DENKO K.K.,			
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March 7, 2005

Date